

*What Every Member of the
Trade Community Should Know About:*

New Decisions on Candle Holders v. Decorative Glass Articles



AN INFORMED COMPLIANCE PUBLICATION

APRIL 2006

U.S. CUSTOMS and BORDER PROTECTION

NOTICE:

This publication is intended to provide guidance and information to the trade community. It reflects the position on or interpretation of the applicable laws or regulations by U.S. Customs and Border Protection (CBP) as of the date of publication, which is shown on the front cover. It does not in any way replace or supersede those laws or regulations. Only the latest official version of the laws or regulations is authoritative.

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PREFACE

On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), also known as the Customs Modernization or “Mod” Act, became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws.

Two new concepts that emerge from the Mod Act are “***informed compliance***” and “***shared responsibility***,” which are premised on the idea that in order to maximize voluntary compliance with laws and regulations of U.S. Customs and Border Protection, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on CBP to provide the public with improved information concerning the trade community’s rights and responsibilities under customs regulations and related laws. In addition, both the trade and U.S. Customs and Border Protection share responsibility for carrying out these requirements. For example, under Section 484 of the Tariff Act, as amended (19 U.S.C. 1484), the importer of record is responsible for using reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable U.S. Customs and Border Protection to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. CBP is then responsible for fixing the final classification and value of the merchandise. An importer of record’s failure to exercise reasonable care could delay release of the merchandise and, in some cases, could result in the imposition of penalties.

The Office of Regulations and Rulings (ORR) has been given a major role in meeting the informed compliance responsibilities of U.S. Customs and Border Protection. In order to provide information to the public, CBP has issued a series of informed compliance publications on new or revised requirements, regulations or procedures, and a variety of classification and valuation issues.

This publication, prepared by the National Commodity Specialist Division, ORR, is a follow-up to a previously issued publication titled “Lamps, Lighting and Candle Holders.” “New Decisions on Candle Holders v. Decorative Glass Articles” addresses recent rulings providing new guidelines for making distinctions between candle holders and general purpose decorative glass articles. We sincerely hope that this material, together with seminars and increased access to rulings of U.S. Customs and Border Protection, will help the trade community to improve voluntary compliance with customs laws and to understand the relevant administrative processes.

The material in this publication is provided for general information purposes only. Because many complicated factors can be involved in customs issues, an importer may wish to obtain a ruling under Regulations of U.S. Customs and Border Protection, 19 C.F.R. Part 177, or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or consultant.

Comments and suggestions are welcomed and should be addressed to the Assistant Commissioner at the Office of Regulations and Rulings, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, NW, (Mint Annex), Washington, D.C. 20229.

Sandra L. Bell,
Acting Assistant Commissioner
Office of Regulations and Rulings

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INTRODUCTION

This informed compliance publication is a follow-up to a previously issued publication entitled *What Every Member of the Trade Community Should Know About: Lamps, Lighting And Candle Holders*.

In the earlier publication (among other subjects) we discussed the classification of glass candle holders under the Harmonized Tariff Schedule of the United States (HTSUS). In particular, we emphasized the distinction between general purpose glass candle holders classifiable in subheading 9405.50.40, HTSUS, and general purpose decorative glass articles classifiable in subheading 7013.99.50, HTSUS or other 7013 subheadings depending on unit value.

Since the publication of *Lamps, Lighting And Candle Holders*, several new rulings have been issued which address the distinction between products classifiable in heading 9405 and products classifiable in heading 7013. For merchandise with specific forms, these recent rulings have provided new guidelines for making distinctions between candle holders and general purpose decorative glass articles.

As explained in the earlier publication, subheading 9405.50, HTSUS provides for non-electrical lamps and lighting fittings. The eight digit subheadings for this merchandise include provisions which cover "incandescent lamps designed to be operated by propane or other gas, or by compressed air and kerosene or gasoline" (9405.50.20); other non-electrical lamps and lighting fittings of brass (9405.50.30); and other non-electrical lamps and lighting fittings of materials other than brass (9405.50.40). Glass candle holders (other than religious/memorial candle holders) are classifiable in subheading 9405.50.40, HTSUS.

Products claimed to be candle holders are often entered incorrectly. Glass items which are principally used as religious or memorial candle holders are classifiable as votive candle holders in subheading 7013.99.35, HTSUS. While glass articles which are principally used as general purpose candle holders are classifiable in subheading 9405.50.40, glass products which are principally used as general purpose decorative articles are classifiable in subheading 7013.99.50, HTSUS, or other 7013.99 subheadings based on the unit value of the item.

Glass decorative articles valued not over thirty cents each are classifiable in subheading 7013.99.40. When the unit value is over thirty cents but not over three dollars, subheading 7013.99.50 is applicable. When the unit value is over three dollars but not over five dollars, the applicable subheading is 7013.99.60 (for an article which is cut or engraved) or subheading 7013.99.80 (for an item which is not cut or engraved). Glass decorative articles valued over five dollars each are classifiable in subheading 7013.99.70 (for articles which are cut or engraved) or subheading 7013.99.90 (for products which are not cut or engraved).

When a glass product is claimed to be a candle holder, the competing HTSUS provisions which must be studied are subheading 7013.99.35 which provides for glass votive (i.e., religious or memorial) candle holders, subheading 9405.50.40 which covers general purpose candle holders of glass, and subheading 7013.99.50 or other 7013.99 subheadings (depending on unit value) which provide for general purpose decorative glass articles. These competing provisions are often confused.

Our previous informed compliance publication discusses the general principles to be applied when one is making distinctions between these subheadings. The current publication discusses recent decisions which provide specific guidelines for making these distinctions when one is classifying particular types of glass articles.

PRINCIPAL USE

In determining whether a glass product is classifiable as a votive (i.e., religious/memorial) candle holder in subheading 7013.99.35, a general purpose candle holder in subheading 9405.50.40 or a general purpose decorative glass article in subheading 7013.99.50 (or another 7013.99 subheading depending on unit value), U.S. Customs must determine the principal use of the article in question. Principal use, not actual use, is the key to classification.

Principal use is defined as that use which exceeds each other single use in the United States for merchandise of the same class or kind as the imported product. The form of the article as imported is the most important criterion for determining class or kind which determines principal use.

Although an individual glass item may be capable of use or may actually be used as a religious/memorial candle holder, if the form of the product indicates that this type of article is not principally used as a religious/memorial candle holder, subheading 7013.99.35 is not applicable. If the glass article is principally used as a general purpose candle holder, subheading 9405.50.40 is applicable.

Although an individual glass item may be capable of use and may actually be used as a general purpose candle holder, if the form of the article indicates that it is not principally used as a candle holder, subheading 9405.50.40 is not applicable. Glass items principally used as general purpose decorative articles are classifiable in subheading 7013.99.50 (or other 7013.99 subheadings depending on unit value). Note rulings HQ 954319, June 14, 1993; HQ 956810, November 28, 1994; HQ 956048, July 7, 1994; HQ 962624, May 12, 1999; HQ 962414, June 21, 1999; HQ 965998, December 17, 2002; HQ 966106, December 31, 2002; NY F85426, April 12, 2000; NY G80649, August 30, 2000; NY I89827 January 30, 2003; NY J80453, February 14, 2003; NY J82656, April 15, 2003.

General purpose glass articles are frequently entered incorrectly in subheading 9405.50.40. Glass products which are principally used as potpourri holders, flower vases, holders for miscellaneous items or general purpose decorative articles will not be

regarded as candle holders even though they may also be used to hold candles.

Clearly, the form of the article as imported is the crucial factor in any determination of principal use. A series of rulings have indicated that the definition of “form” includes both the elements of shape and size. Each of these factors plays a role in our determination of the class or kind of merchandise under consideration. Note rulings HQ 960475, June 30, 1998; HQ 960499, July 8, 1998; HQ 960819, July 16, 1998; HQ 960962, July 15, 1998; HQ 961095, July 20, 1998; HQ 961141, July 21, 1998; HQ 961211, July 23, 1998; HQ 961866, July 29, 1998; HQ 962624, May 12, 1999; HQ 965200, July 10, 2002.

GLASS BELL SHAPED VESSELS ON METAL STANDS, GLASS SQUARE OR CUBE SHAPED ARTICLES AND GLASS FLOWER POT SHAPED ARTICLES

For certain specific types of glassware (certain shapes), the rulings cited above have indicated general size standards which should be applied when one distinguishes between candle holders and general purpose glassware. These rulings have addressed the classification of glass articles in specific forms including glass bell shaped vessels on metal stands, square or cube shaped articles and flower pot shaped articles.

When a glass item in one of these forms is five inches or less in depth and the diameter of the opening is four inches or less, the product is generally regarded as a candle holder and classified in subheading 9405.50.40, HTSUS.

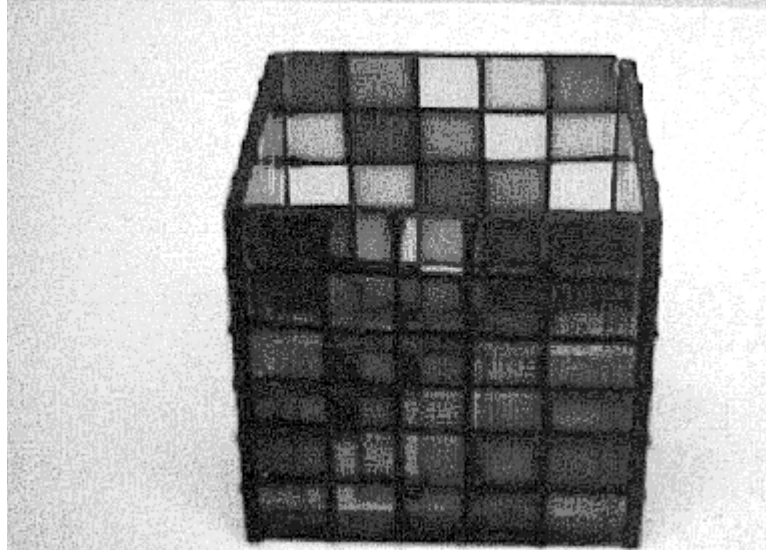
When a glass item in one of these forms is over five inches in depth or the diameter of the opening is over four inches, the product is usually regarded as a general purpose household article and classified in subheading 7013.99.50 (or another 7013.99 subheading depending on the unit value).

Glass products in the form of flower pot shaped articles, bell shaped articles on metal stands, and cube or square shaped articles are often entered incorrectly. Importers should be aware of the distinctions between those items which are principally used as candle holders and classified in subheading 9405.50.40, HTSUS, and those which are principally used as general purpose decorative articles and classified in subheading 7013.99. For these forms, importers should be familiar with the distinctions based on size outlined in HQ rulings 960475, 960962, 960819, 961095, 961211, 961141, 960499, 961866, 965200 and 962624.

**BELL SHAPED GLASS ARTICLE
ON METAL STAND**



Glass square or cube shaped article



Flower Pot Shaped Glass Article



GLASS FLOWER POT SHAPED ITEM ON METAL STAND



GLASS ARTICLES ON METAL STANDS

Regarding the glass articles on metal stands, please note that these items could be regarded either as sets or composite goods depending on the precise facts. When the glass item cannot stand on its own, the stand and glass item are regarded as a composite good. When the glass article can stand on its own and is packed together for retail sale with the stand (in its imported condition), the article and the stand will be regarded as a set.

In either case, **the essential character of a glass article on a metal stand is generally held to be the glass portion, rather than the metal portion, of the product.** Accordingly, as explained in our previous informed compliance publication, *Lamps, Lighting and Candle Holders*, glass articles with metal stands should generally be classified under the provision applicable to the glass articles, not under the provisions applicable to the metal. Note rulings HQ 956048, July 7, 1994; HQ 956810, November 28, 1994; HQ 960620, August 26, 1997; HQ 087727, Sept. 21, 1990; HQ 960819, July 16, 1998; HQ 960962, July 15, 1998; HQ 961095, July 20, 1998; HQ 961141, July 21, 1998; HQ 961211, July 23, 1998; HQ 962624, May 12, 1999; HQ 964680, November 21, 2001; NY G80140, August 15, 2000; NY H81611, May 15, 2001.

The function of a glass vessel on a metal stand is holding items. This function is performed by the glass portion of the merchandise. The metal stand is ancillary; it simply serves to support the glass. Glass articles with metal stands are often entered incorrectly under provisions applicable to the metal (e.g., provisions in Chapter 73 of the HTSUS). The rulings cited above have emphasized the fact that the function of holding or displaying items is inherent in the glass portion of the merchandise, not the metal. Based on this function, we have generally held that the essential character of this type of merchandise is represented by the glass vessel, not the metal stand. See General Rule of Interpretation (3)(b) [GRI (3)(b)], HTSUS.

Thus, a glass item on a metal stand will be classified in subheading 9405.50.40 if the form of the glass vessel indicates that it is principally used as a candle holder. If its form indicates that it is principally used as a general purpose decorative article (e.g., for holding potpourri, flowers or miscellaneous items), a glass holder with a metal stand will be classified in the appropriate 7013.99 subheading based on unit value. Note ***Pomeroy Collection, Ltd. v. United States***, 336 F. 3d 1370 (Fed. Cir. 2003), aff'g ***Pomeroy Collection, Inc. v. United States***, 246 F. Supp. 2d 1286 (Ct. Int'l Trade 2002).

In those instances when a glass article on a metal stand is classified in subheading 7013.99, the determination of the proper eight digit subheading is directly dependent on whether we regard the product as a set or a composite good.

When we regard the glass article on a metal stand as a set (i.e., when the article can stand on its own and is packed together with the stand for retail sale), the unit value which determines the applicable 7013 subheading is the unit value of the glass item alone, not the value of the entire set. However, when we regard the glass vessel and metal stand as a composite good (i.e., when the glass cannot stand on its own), the unit value which determines the applicable 7013 subheading will be the value of the entire composite good.

There is one exception to the general rule that glass articles with metal stands are classifiable under the provision applicable to the glass. This exception involves a simmer vase or burner which incorporates both a glass vessel (used to hold potpourri) on a metal stand and a separate metal stand beneath the glass vessel. The additional metal stand incorporated in the simmer vase is used to hold a flame which will heat up the potpourri. Since this item incorporates two functions (the glass for holding material and the metal stand for holding the candle which will heat up the potpourri), we cannot simply say that the glass portion is the more important component.

Rulings have held that the most important function of the simmer vases is heating. Since the portion of the product which performs this function is the metal component (not the glass component), the simmer vase is classifiable in subheading 7321.83.00, HTSUS under the provision for stoves, ranges, grates, cookers,...barbecues, braziers, gas rings, plate warmers and similar nonelectric domestic appliances, and parts thereof, of iron or steel:...other appliances:...for solid fuel. Note rulings HQ 960962, July 15, 1998; NY B88280, August 19, 1997; NY A81346, April 2, 1996.

It is important to remember that the simmer vase is an exception. Generally, glass articles on metal stands will be classified based on the glass component, not the metal component.

GLASS STANDS

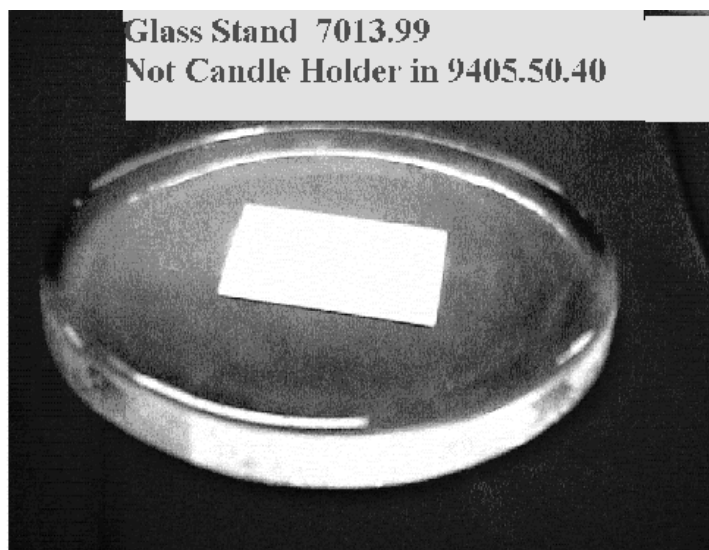
Often glass stands are incorrectly claimed to be candle holders and entered incorrectly in subheading 9405.50.40. However, these items are usually regarded as general purpose glass articles which can be used to support any item on a desk or table.

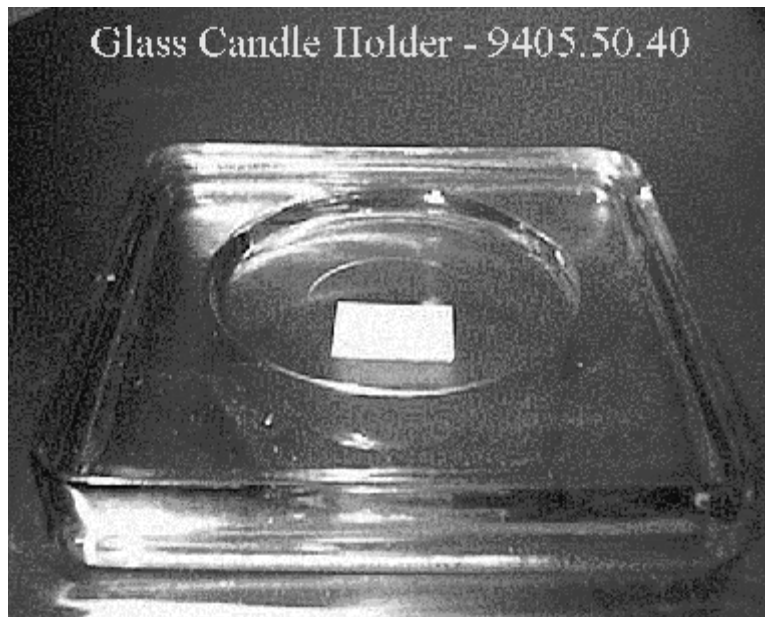
Although a glass stand can be used as a resting place for a candle, we do not regard stands as items which are principally used as candle holders. They are correctly classifiable as glassware for indoor decoration or similar purposes in subheading 7013.99.50 (or other 7013.99 subheadings depending on unit value), not as illuminating articles in subheading 9405.50.40, HTSUS. Note rulings HQ 961842, March 12, 1999; NY 814327, November 30, 1995; NY D89102, April 1, 1999, J82678, April 4, 2003.

Glass stands are often flat. They can be rectangular or circular and often have feet. Sometimes there is a small rim running around the outer edge of the stand. The rulings have held that **in all these forms** the glass stands are classifiable in subheading 7013.99.50, not subheading 9405.50.40. These products are regarded as general purpose household articles, not as candle holders.

There is a single exception when a glass stand is regarded as a candle holder. When the stand has a pronounced groove in its center specifically designed to hold a candle, the article will be regarded as a candle holder and classified in subheading 9405.50.40. Note ruling NY D87779, February 23, 1999.

Please note, however, that a simple small rim running around the edge of the glass stand will not make the item a candle holder. Note ruling HQ 961842, March 12, 1999.





DRINKING GLASSES V. CANDLE HOLDERS

In our previous publication, ***Lamps, Lighting and Candle Holders***, we indicated that the Jewish memorial candle holder - the **Yahrtzeit** light - is classifiable as a votive candle holder in subheading 7013.99.35, HTSUS. This item is used in the home to hold a candle lit in memory of a deceased relative. We explained that subheading 7013.99.35 is limited to articles which are principally used as religious/memorial candle holders and the **Yahrtzeit** light is one of the few products which falls into this category.

Although the form of the **Yahrtzeit** light usually resembles the form of a drinking glass, the lip is a little irregular in shape - i.e., the product is not a perfect drinking glass. Consequently, it is classifiable as a votive candle holder (i.e., a religious/memorial candle holder) in subheading 7013.99.35, not as a drinking glass in subheading 7013.29. Note ruling HQ 960022, May 5, 1997.

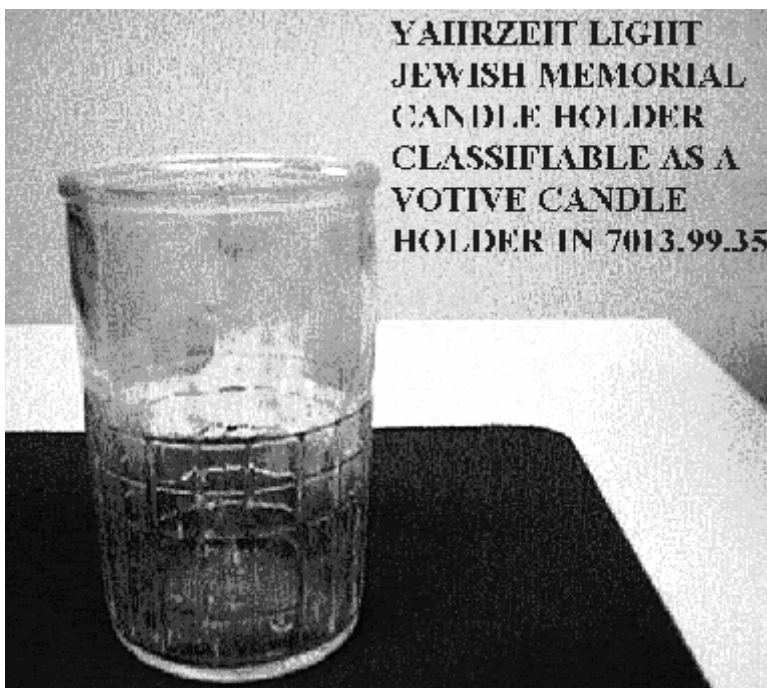
While the **Yahrtzeit** light is not regarded as a drinking glass because of its irregular lip, we have often seen items which are ordinary drinking glasses incorrectly claimed to be candle holders. Ordinary drinking glasses classifiable in subheading 7013.29 have often been entered incorrectly as illuminating articles in subheading 9405.50.40 or as votive candle holders in subheading 7013.99.35.

Since an article which is in the form of an ordinary drinking glass clearly belongs to the class or kind of merchandise regarded as drinking glasses, it must be classified as a drinking glass in subheading 7013.29.

Although in a given instance this type of article might actually be used as a candle holder, the form of the item indicates that it is principally used as a drinking glass. **Since classification is based on principal use rather than actual use, an**

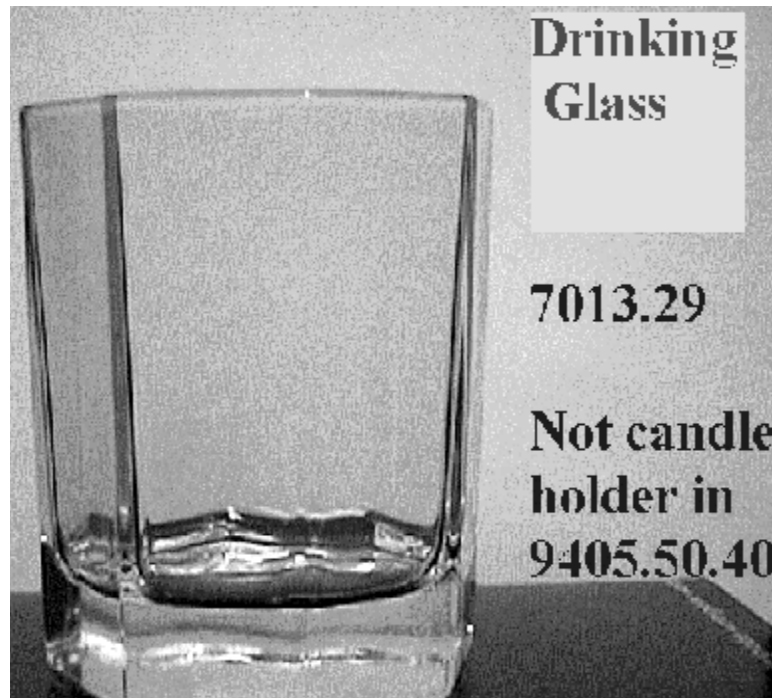
item in the form of an ordinary drinking glass must be classified as a drinking glass in subheading 7013.29 even when it is actually used as a candle holder. Subheading 9405.50.40 is not applicable.

Note rulings HQ 961866, July 19, 1998; NY 809460, 05-11-95; NY D89281, March 19, 1999.



Drinking glass (7013.29) incorrectly claimed to be candle holder in 9405





CANDLES AND CANDLE HOLDERS

As indicated in the previous publication, *Lamps, Lighting and Candle Holders*, when a loose candle and its holder are imported together packed for retail sale as a set, the essential character of this set under GRI (3)(b) is usually represented by the holder, not the candle. Therefore, the set is generally classifiable under the provision applicable to the holder, not the candle. A glass article packed for retail sale as a set with a candle is generally classifiable either in subheading 9405.50.40 or 7013.99 (depending on our determination of principal use), not in subheading 3406.00.00. Note ruling HQ 956347, August 30, 1994.

When a candle is poured into its holder and imported as a composite good, the essential character of the merchandise is generally represented by the candle (subheading 3406.00.00) if the holder is a relatively inexpensive item. Note HQ 956577, April 17, 1995. However, if the holder is an expensive item, the holder could represent the essential character of this composite good. Classification will be based on the component of the composite good (candle or holder) which is held to impart the essential character to the merchandise.

One ruling (HQ 961495, October 26, 1998) addressed the classification of an expensive glass holder containing a poured candle. In this ruling it was held that the essential character of the composite good was imparted by the holder. The merchandise was classified in subheading 9405.50.40.

Please note in this situation (involving a candle poured in an expensive glass article), the product is regarded as a candle holder and subheading 9405.50.40 is applicable rather than subheading 7013.99. This would be true even if we hold that the glass article when imported empty would be classified as a decorative glass article in subheading 7013.99.50 (or another 7013.99 subheading depending on unit value).

Once the candle is poured into the glass article, the possibility of classification in subheading 7013.99.50 (or another 7013.99 subheading based on unit value) is eliminated. A candle poured in a glass article is classified in subheading 3406.00.00 when the merchandise is relatively inexpensive or subheading 9405.50.40 when the glass item is expensive. Once the candle is poured, the classification of the glass article when imported empty becomes irrelevant. The fact that the candle is poured within the glass article indicates that this product has a different form and belongs to a different class or kind of merchandise than the empty glass article.

When a glass article and a candle are not imported as a set (i.e., the glass item and the candle are not packed together for retail sale) and the candle is not poured into the article, the two products (loose candle and holder) will be classified separately. The candle will be classified in subheading 3406.00.00 and the glass article will be classified in its appropriate provision depending upon our determination of principal use (i.e., subheading 7013.99.35 if it is principally used as a religious/memorial candle holder, subheading 9405.50.40 if it is principally used as a general purpose candle holder, or subheading 7013.99.50 or another 7013.99 subheading depending on unit value if it is principally used as a general purpose household article).

It is important to note that most candles from China are subject to anti-dumping duty. Whether a candle and candle holder are classified under the provision applicable to the candle or the provision applicable to the candle holder, the importer must pay anti-dumping duty on most Chinese candles and candles poured in holders. Note ruling HQ 962047, 05-17-99.

THE IMPORTER'S RESPONSIBILITIES

Since the enactment of the Customs Modernization Act in December 1993, the legal burden of correctly classifying merchandise has shifted from U.S. Customs to the importer, who must use reasonable care in carrying out this responsibility. Prior to importation, the importer of record is responsible for determining the material, form (size and shape) and principal use of the merchandise in question.

The importer should be aware of the distinctions between votive glass candle holders classifiable in subheading 7013.99.35, general purpose candle holders classifiable in subheading 9405.50.40 and general purpose decorative glass articles classifiable under various 7013.99 subheadings (e.g., subheading 7013.99.50) depending on the unit value of the item.

The importer should understand the concept of principal use - i.e., that use which exceeds each other single use in the United States for merchandise of the same class or kind as the imported product. The form of the article as imported determines its class or kind which determines its principal use. The shape and the size of an imported article are both significant factors in defining its form. The importer should understand that the actual use of the imported article might not be the same as its principal use.

General purpose glass articles which could be used to hold a variety of items (e.g., flowers, glass beads, food material, potpourri, miscellaneous household items, etc.) are often incorrectly described as candle holders and entered incorrectly in 9405.50.40. The importer must understand that classification is based on principal use and glass items which are principally used as general purpose household articles are classifiable in subheading 7013.99.50 (or another 7013.99 subheading depending on unit value), not in subheading 9405.50.40.

It may be helpful for the importer to submit marketing and advertising material indicating how the merchandise will be marketed and used. However, one should understand that this information may not be the deciding factor in any determination regarding classification. Although the information will assist us in our analysis, classification is based on principal use, not actual use. The form of the article as imported will ultimately be more significant in the determination of principal use than advertising or marketing material which simply documents actual use.

The importer should be aware of Headquarters rulings addressing specific types of glass articles - i.e., bell shaped glass vessels on metal stands, cube or square shaped glass articles and flower pot shaped glass articles. For these forms, rulings have set size standards which enable us to distinguish between candle holders and general purpose glass articles.

When a glass item in one of these forms is five inches or less in depth and the diameter of the opening is four inches or less, the product is generally regarded as a candle holder and classified in subheading 9405.50.40, HTSUS. When a glass item in one of these forms is over five inches in depth or the diameter of the opening is over four inches, the product is usually regarded as a general purpose household article and classified in subheading 7013.99.50 (or another 7013.99 subheading depending on the unit value).

Glass products in the form of flower pot shaped articles, bell shaped articles on metal stands, and cube or square shaped articles are often entered incorrectly. Importers should be aware of the size distinctions explained above and enter these products correctly.

Importers should be aware of the fact that glass stands are usually regarded as general purpose glass articles classifiable in subheading 7013.99.50 (or another 7013.99 subheading depending on unit value), not as candle holders in subheading 9405.50.40.

Importers should understand that items in the form of ordinary drinking glasses will be classified as drinking glasses in subheading 7013.29. Even if it is actually used as a candle holder, an article with the form of an ordinary drinking glass will not be regarded as a candle holder and will not be classified in subheading 9405.50.40.

The importer must be aware of the principles which govern the classification of candles and candle holders that are imported together. When an imported product consists of a candle poured into the holder or a candle and holder packed together for retail sale, a determination must be made regarding the essential character of the merchandise. See section above entitled "Candles and Candle Holders" for guidelines on making this determination. In any case, anti-dumping duty must be paid on most Chinese candles and candles poured in holders.

A binding ruling regarding the classification of a product may be requested prior to importation. See Part 177 of the Customs Regulations (19 CFR 177). A ruling request should include a sample of the item as well as information on its use and precise composition. Each material which comprises the product should be identified. For the forms under discussion in this publication, information on the size of the article (including its depth and the size of the opening) is very significant.

INVOICING REQUIREMENTS

In accordance with Section 141.86 of the Customs Regulations (19 CFR 141.86), invoices should describe the precise nature and use of the merchandise. Each component material of the article should be identified. The precise form of the article should be described (e.g., bell shaped, bowl, square or cube, vase, flower pot shaped, drinking glass, etc.).

For the merchandise under discussion in this paper, information on the size of the article (including its depth and the size of the opening) is very significant and it would be helpful if this information appeared on the invoice.

The invoice should indicate the unit value at which the article is sold by the foreign firm to the American importer, the quantity of the merchandise imported and the total value of this merchandise.

For those products classifiable in subheading 7013.99, the importer must remember that the applicable eight digit subheading is dependent on the unit value of a single glass article, not the value of several items packed together.

In the case of a glass article on a metal stand, the invoice should indicate whether or not the glass article can stand on its own, whether or not the glass and stand (in their imported condition) are packed together for retail sale as a set, the value of the glass vessel alone, and the value of the entire item (i.e., the value of the glass vessel on the metal stand).

In the case of glass candle holders or other glass articles imported with candles, the invoice should indicate the precise condition of the imported merchandise. Is the candle loose when it is imported or has it been poured into the glass item prior to importation? If the candle is loose, the invoice should indicate whether or not the candle and glass article (in their imported condition) are packed together for retail sale. The invoice should indicate the unit value of the glass article and the unit value of the candle.

ADDITIONAL INFORMATION

The Internet

The home page of U.S. Customs and Border Protection on the Internet's World Wide Web, provides the trade community with current, relevant information regarding CBP operations and items of special interest. The site posts information -- which includes proposed regulations, news releases, publications and notices, etc. -- that can be searched, read on-line, printed or downloaded to your personal computer. The web site was established as a trade-friendly mechanism to assist the importing and exporting community. The web site also links to the home pages of many other agencies whose importing or exporting regulations that U.S. Customs and Border Protection helps to enforce. The web site also contains a wealth of information of interest to a broader public than the trade community. For instance, on June 20, 2001, CBP launched the "Know Before You Go" publication and traveler awareness campaign designed to help educate international travelers.

The web address of U.S. Customs and Border Protection is <http://www.cbp.gov>

Customs Regulations

The current edition of *Customs Regulations of the United States* is a loose-leaf, subscription publication available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402; telephone (202) 512-1800. A bound, 2003 edition of Title 19, *Code of Federal Regulations*, which incorporates all changes to the Regulations as of April 1, 2003, is also available for sale from the same address. All proposed and final regulations are published in the *Federal Register*, which is published daily by the Office of the Federal Register, National Archives and Records Administration, and distributed by the Superintendent of Documents. Information about on-line access to the *Federal Register* may be obtained by calling (202) 512-1530 between 7 a.m. and 5 p.m. Eastern time. These notices are also published in the weekly *Customs Bulletin* described below.

Customs Bulletin

The *Customs Bulletin and Decisions* ("Customs Bulletin") is a weekly publication that contains decisions, rulings, regulatory proposals, notices and other information of interest to the trade community. It also contains decisions issued by the U.S. Court of International Trade, as well as customs-related decisions of the U.S. Court of Appeals for the Federal Circuit. Each year, the Government Printing Office publishes bound volumes of the *Customs Bulletin*. Subscriptions may be purchased from the Superintendent of Documents at the address and phone number listed above.

Importing Into the United States

This publication provides an overview of the importing process and contains general information about import requirements. The February 2002 edition of *Importing Into the United States* contains much new and revised material brought about pursuant to the Customs Modernization Act ("Mod Act"). The Mod Act has fundamentally altered the relationship between importers and U.S. Customs and Border Protection by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

The February 2002 edition contains a section entitled "Informed Compliance." A key component of informed compliance is the shared responsibility between U.S. Customs and Border Protection and the import community, wherein CBP communicates its requirements to the importer, and the importer, in turn, uses reasonable care to assure that CBP is provided accurate and timely data pertaining to his or her importation.

Single copies may be obtained from local offices of U.S. Customs and Border Protection, or from the Office of Public Affairs, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue NW, Washington, DC 20229. An on-line version is available at the CBP web site. *Importing Into the United States* is also available for sale, in single copies or bulk orders, from the Superintendent of Documents by calling (202) 512-1800, or by mail from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054.

Informed Compliance Publications

U.S. Customs and Border Protection has prepared a number of Informed Compliance publications in the "*What Every Member of the Trade Community Should Know About...*" series. Check the Internet web site <http://www.cbp.gov> for current and related publications such as:

- Decorative Glassware,
- Table and Kitchen Glassware,
- Colored Bubble Glass (and Other Special Types of Glassware),
- Lamps, Lighting and Candle Holders.

Value Publications

Customs Valuation under the Trade Agreements Act of 1979 is a 96-page book containing a detailed narrative description of the customs valuation system, the customs valuation title of the Trade Agreements Act (§402 of the Tariff Act of 1930, as amended by the Trade Agreements Act of 1979 (19 U.S.C. §1401a)), the Statement of Administrative Action which was sent to the U.S. Congress in conjunction with the TAA, regulations (19 C.F.R. §§152.000-152.108) implementing the valuation system (a few sections of the regulations have been amended subsequent to the publication of the book) and questions and answers concerning the valuation system. A copy may be obtained from U.S. Customs and Border Protection, Office of Regulations and Rulings, Value Branch, 1300 Pennsylvania Avenue, NW, (Mint Annex), Washington, D.C. 20229.

Customs Valuation Encyclopedia (with updates) is comprised of relevant statutory provisions, CBP Regulations implementing the statute, portions of the Customs Valuation Code, judicial precedent, and administrative rulings involving application of valuation law. A copy may be purchased for a nominal charge from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054. This publication is also available on the Internet web site of U.S. Customs and Border Protection.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs issues, an importer may wish to obtain a ruling under CBP Regulations, 19 C.F.R. Part 177, or obtain advice from an expert (such as a licensed Customs Broker, attorney or consultant) who specializes in customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

Additional information may also be obtained from U.S. Customs and Border Protection ports of entry. Please consult your telephone directory for an office near you. The listing will be found under U.S. Government, Department of Homeland Security.

“Your Comments are Important”

The Small Business and Regulatory Enforcement Ombudsman and 10 regional Fairness Boards were established to receive comments from small businesses about Federal agency enforcement activities and rate each agency’s responsiveness to small business. If you wish to comment on the enforcement actions of U.S. Customs and Border Protection, call 1-888-REG-FAIR (1-888-734-3247).

REPORT SMUGGLING 1-800-BE-ALERT OR 1-800-NO-DROGA



Visit our Internet web site: <http://www.cbp.gov>